

(use with TC-20, TC-20S,
 TC-20MC, and TC-65)

Note: Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

Briefly describe the nature and location(s) of your Utah business activities:

XX
 XX

Apportionable Income Factors

		Column A Inside Utah	Column B Inside and Outside Utah
1 Property Factor			
a Land	• 1 a	999999999999.	• 999999999999.
b Depreciable assets	• 1 b	999999999999.	• 999999999999.
c Inventory and supplies	• 1 c	999999999999.	• 999999999999.
d Rented property	• 1 d	999999999999.	• 999999999999.
e Other tangible property	• 1 e	999999999999.	• 999999999999.
f Total tangible property - add lines 1a through 1e	• 1 f	999999999999.	• 999999999999.
2 Property factor (to six decimals) - line 1f, Column A, divided by line 1f, Column B	• 2		9.999999
3 Payroll Factor			
a Total wages, salaries, commissions and other compensation	• 3 a	999999999999.	• 999999999999.
4 Payroll factor (to six decimals) - line 3a, Column A, divided by line 3a, Column B	• 4		9.999999
5 Sales Factor			
a Total sales (gross receipts less returns and allowances)	• 5 a		999999999999.
b Sales delivered or shipped to Utah purchasers from outside Utah	• 5 b	999999999999.	
c Sales delivered or shipped to Utah purchasers from within Utah	• 5 c	999999999999.	
d Sales shipped from Utah to the United States government	• 5 d	999999999999.	
e Sales shipped from Utah to buyers in states where corp. has no nexus (corporation not taxable in buyer's state)	• 5 e	999999999999.	
f Rent and royalty income	• 5 f	999999999999.	• 999999999999.
g Service income (attach schedule)	• 5 g	999999999999.	• 999999999999.
h Total sales and services (add lines 5a through 5g)	• 5 h	999999999999.	• 999999999999.
6 Sales factor (to six decimals) - line 5h, Column A, divided by line 5h, Column B	• 6		9.999999

Continued on page 2

Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).
All others complete Part 1, or Part 2 if electing to double-weight the sales factor.

► 7 **All entities - enter your NAICS code here**

• 7 999999

Part 1 Equally-weighted Three Factor Formula Election

8 Total factors - add lines 2, 4 and 6

8 9.999999

9 Calculate the **Apportionment Fraction** to **SIX DECIMALS**
 Divide line 8 by 3 (or the number of factors present)

• 9 9.999999

Part 2 Double-weighted Sales Factor Formula Election

10 Enter "X" if electing the double-weighted sales factor

• 10 X

11 Double sales factor - multiply line 6 by 2

11 9.999999

12 Total factors - add lines 2, 4 and 11

12 9.999999

13 Calculate the **Apportionment Fraction** to **SIX DECIMALS**
 Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)

• 13 9.999999

Part 3 Sales Factor Weighted Taxpayers Only (see instructions below) *

14 Ten times the sales factor (multiply line 6 by 10)

14 99.999999

15 Total factors - add lines 2, 4 and 14

15 99.999999

16 Calculate the **Apportionment Fraction** to **SIX DECIMALS**
 Divide line 15 by 12 (or the number of factors present, counting the sales factor ten times)

• 16 9.999999

Enter the fraction from line 9, line 13, or line 16 above, as follows:

TC-20 filers: enter on TC-20, Schedule A, line 12

TC-20S filers: enter on TC-20S, Schedule A, line 11

TC-20MC filers: enter on TC-20MC, Schedule A, where indicated

TC-65 filers: enter on TC-65, Schedule A, line 14

* A **Sales Factor Weighted Taxpayer** is a taxpayer having greater than 50% of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except Subsector 519), or 52. See Schedule J instructions for more information.

TC-20, Sch. J	Page 1
---------------	--------

	2012
--	-------------

Continued on page 2

6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80						
4	Schedule J - Apportionment Schedule (continued)																																																												TC-20, Sch. J										Page 2									
5	20264		EIN	99-9999999										2012																																																																		
6																																																													(use with TC-20, TC-20S,																			
7																																																													TC-20MC, and TC-65)																			
8	Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).																																																																															
9	All others complete Part 1, or Part 2 if electing to double-weight the sales factor.																																																																															
10																																																																																
11																																																																																
12	▶ 7		All entities - enter your NAICS code here																																																							• 7	999999																					
13																																																																																
14																																																																																
15	Part 1		Equally-weighted Three Factor Formula Election																																																																													
16																																																																																
17	8		Total factors - add lines 2, 4 and 6																																																							8	9.999999																					
18																																																																																
19	9		Calculate the Apportionment Fraction to SIX DECIMALS																																																							• 9	9.999999																					
20			Divide line 8 by 3 (or the number of factors present)																																																																													
21																																																																																
22																																																																																
23	Part 2		Double-weighted Sales Factor Formula Election																																																																													
24																																																																																
25	1 0		Enter "X" if electing the double-weighted sales factor																																																							• 1 0	X																					
26																																																																																
27	1 1		Double sales factor - multiply line 6 by 2																																																							1 1	9.999999																					
28																																																																																
29	1 2		Total factors - add lines 2, 4 and 11																																																							1 2	9.999999																					
30																																																																																
31	1 3		Calculate the Apportionment Fraction to SIX DECIMALS																																																							• 1 3	9.999999																					
32			Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)																																																																													
33																																																																																
34																																																																																
35	Part 3		Sales Factor Weighted Taxpayers Only (see instructions below) *																																																																													
36																																																																																
37	1 4		Ten times the sales factor (multiply line 6 by 10)																																																							1 4	99.999999																					
38																																																																																
39	1 5		Total factors - add lines 2, 4 and 14																																																							1 5	99.999999																					
40																																																																																
41	1 6		Calculate the Apportionment Fraction to SIX DECIMALS																																																							• 1 6	9.999999																					
42			Divide line 15 by 12 (or the number of factors present, counting the sales factor ten times)																																																																													
43																																																																																
44																																																																																
45																																																																																
46	Enter the fraction from line 9, line 13, or line 16 above, as follows:																																																																															
47	TC-20 filers: enter on TC-20, Schedule A, line 12																																																																															
48	TC-20S filers: enter on TC-20S, Schedule A, line 11																																																																															
49	TC-20MC filers: enter on TC-20MC, Schedule A, where indicated																																																																															
50	TC-65 filers: enter on TC-65, Schedule A, line 14																																																																															
51																																																																																
52																																																																																
53																																																																																
54	* A Sales Factor Weighted Taxpayer is a taxpayer having greater than 50% of total sales everywhere generated by economic																																																																															
55	activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except																																																																															
56	Subsector 519), or 52. See Schedule J instructions for more information.																																																																															
57																																																																																
58																																																																																
59																																																																																
60																																																																																
61																																																																																
62																																																																																
63																																																																																